

2021

## CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

City of Nickerson, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

(5) in Amount(s) of 2020 Ad Valorem Tax with statutory limitations.

|  |         |         |             | 2021 Adopted Budget                  |                                     |         |                               |
|--|---------|---------|-------------|--------------------------------------|-------------------------------------|---------|-------------------------------|
|  |         |         |             | Budget Authority<br>for Expenditures | Amount of<br>2020 Ad<br>Valorem Tax |         | County<br>Clerk's<br>Use Only |
| Table of Contents:                             |         |         |             |                                      |                                     |         |                               |
| Computation to Determine Limit for 2021        |         |         | Page<br>No. | 2                                    |                                     |         |                               |
| Allocation of MVT, RVT, and 16/20M Vehicle Tax |         |         |             | 3                                    |                                     |         |                               |
| Schedule of Transfers                          |         |         |             | 4                                    |                                     |         |                               |
| Statement of Indebtedness                      |         |         |             | 5                                    |                                     |         |                               |
| Statement of Lease-Purchases                   |         |         |             | 6                                    |                                     |         |                               |
| Computation to Determine State Library Grant   |         |         |             | 7                                    |                                     |         |                               |
| <u>Fund</u>                                    |         |         |             |                                      |                                     |         |                               |
| <u>K.S.A.</u>                                  |         |         |             |                                      |                                     |         |                               |
| General  | 12-101a | 8       |             | 950,114                              | 60,145                              | 246,618 | 60,158                        |
| Debt Service                                   | 10-113  | 9       |             | 194,061                              | 10,388                              | 42,594  | 10,390                        |
| Library  | 12-1220 | 9       |             | 28,105                               | 4,960                               | 20,336  | 4,961                         |
| Recreation                                     | 19-2801 |         |             | 7,903                                | 1,261                               | 5,172   | 1,262                         |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
| Special Highway                                |         | 11      |             | 49,119                               |                                     |         |                               |
| Diversion                                      |         | 11      |             |                                      |                                     |         |                               |
| Sewer  |         | 12      |             | 264,665                              |                                     |         |                               |
| Solid Waste                                    |         | 12      |             | 101,540                              |                                     |         |                               |
| Equipment Reserve Fund                         |         | 13      |             | 139,280                              |                                     |         |                               |
| Capital Improvement Fund                       |         | 13      |             | 175,772                              |                                     |         |                               |
| Cemetery Endowment                             |         | 14      |             | 9,817                                |                                     |         |                               |
| Sewer Replacement                              |         | 14      |             | 13,815                               |                                     |         |                               |
| Water  |         | 15      |             | 322,096                              |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
| Capital Impr. 1% Sales Tax Fund                |         | 16      |             | 228,632                              |                                     |         |                               |
| Non-Budgeted Funds-A                           |         | 17      |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
|  |         |         |             |                                      |                                     |         |                               |
| Totals   |         | xxxxxxx |             | 2,484,915                            |                                     | 314,720 |                               |
|  |         |         |             |                                      |                                     |         | County Clerk's Use Only       |
| Budget Summary                                 |         | 18      |             |                                      |                                     |         |                               |
| Neighborhood Revitalization Rebate             |         |         |             |                                      |                                     |         |                               |

4,099,529

Nov 1, 2020 Total  
Assessed Valuation

Rec  $\begin{array}{r} 75.509 \\ 1.262 \\ \hline 76.771 \end{array}$

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

Assisted by:

D. Scot Loyd, CPA

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Christina Henson, CPA

Address:

Swindoll, Janzen, Hawk &amp; Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

scotloyd@sjhl.com, chenson@sjhl.com

Attest: \_\_\_\_\_, 2020

County Clerk

### Governing Body

No assurance is provided.

**Computation to Determine Limit for 2021**

|   | <b>Amount of Levy</b> |
|---|-----------------------|
| 1. Total tax levy amount in 2020 budget | + \$ 302,056          |
| 2. Library levy in 2020 budget          | - \$ 19,799           |
| Other tax entity levy in 2020 budget    | - \$ 0                |
| 3. Net tax levy                         | \$ 282,257            |

**Percentage Adjustments**

|   |           |                   |
|---|-----------|-------------------|
| 4. New improvements, remodeling and renovations for 2020 :                                      | + 886     |                   |
| 5. Increase in personal property for 2020 :   |           |                   |
| 5a. Personal property 2020  | + 137,343 |                   |
| 5b. Personal property 2019  | - 139,912 |                   |
| 5c. Increase in personal property (5a minus 5b)   | + 0       |                   |
|   |           | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2020 :  |           |                   |
| 6a. Real estate   | + 0       |                   |
| 6b. State assessed  | + 0       |                   |
| 6c. New improvements  | + 0       |                   |
| 6d. Total adjustment (sum of 6a, 6b, and 6c)  | + 0       |                   |
| 7. Valuation of property that has changed in use during 2020 :                                  | + 6       |                   |
| 8. Expiration of property tax abatements  | + 0       |                   |
| 9. Expiration of TIF, Rural Housing, and NR Districts<br>(Incremental assessed value over base) | +         |                   |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)                                     | 892       |                   |
| 11. Total estimated valuation July 1, 2020  | 4,100,384 |                   |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))                               | 0.0002    |                   |
| 13. Percentage adjustment increase (12 times 3)   | + \$ 61   |                   |
| 14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)        | 1.80%     |                   |
| 15. Consumer Price Index adjustment (Line 3 times Line 14)                                      | \$ 5,081  |                   |
| 16. Total Percentage Adjustments  | \$ 5,142  |                   |

**Revenue Adjustments**

|  |          |
|--|----------|
| 17. Property tax revenues for debt service in 2021 budget: | + 42,594 |
| Property tax revenues for debt service in 2020 budget:     | - 35,609 |
| Increased property tax revenues spent on debt service      | 6,985    |

No assurance is provided.

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: + \_\_\_\_\_  
(Obligations must have been incurred prior to July 1, 2016)  
(Do not include amounts already reported in debt service levy)

Property tax revenues spent for public building commission and lease payments in the 2020 budget: - \_\_\_\_\_  
Increase property tax revenues spent on public building commission and lease payments \_\_\_\_\_ 0

19. Property tax revenues spent on special assessments in the 2021 budget: + \_\_\_\_\_  
(Do not include amounts already reported in debt service levy)

20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget: + \_\_\_\_\_

21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)  
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget: + \_\_\_\_\_

22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget: + \_\_\_\_\_

23. Law enforcement expenses - 2021 budget: + \_\_\_\_\_  
Law enforcement expenses - 2020 budget: - \_\_\_\_\_  
CPI adjustment 1.80% \_\_\_\_\_ 0  
Increased law enforcement expenses in 2021 budget: + \_\_\_\_\_ 0  
(Do not include building construction or remodeling costs)

24. Fire protection expenses - 2021 budget: + \_\_\_\_\_  
Fire protection expenses - 2020 budget: - \_\_\_\_\_  
CPI adjustment 1.80% \_\_\_\_\_ 0  
Increased fire protection expense in 2021 budget: + \_\_\_\_\_ 0  
(Do not include building construction or remodeling costs)

25. Emergency medical expenses - 2021 budget: + \_\_\_\_\_ 52,351  
Emergency medical expenses - 2020 budget: - \_\_\_\_\_ 52,351  
CPI adjustment 1.80% \_\_\_\_\_ 942  
Increased emergency medical expenses in 2021 budget: + \_\_\_\_\_ 0  
(Do not include building construction or remodeling costs)

**26. Total Revenue Adjustments** \_\_\_\_\_ **6,985**

#### Levies on Behalf of Another Political or Governmental Subdivision

27. Library Levy - 2021 budget: + \_\_\_\_\_ 20,336  
Other tax entity levy - 2021 budget: + \_\_\_\_\_  
Other tax entity levy - 2021 budget: + \_\_\_\_\_

**28. Total Levies on Behalf of Another Political or Governmental Subdivision** + \_\_\_\_\_ **20,336**

29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved) + \_\_\_\_\_

**30. Total Computed Tax Levy** \_\_\_\_\_ **314,720**

No assurance is provided.

**Other Tax Levy Limitation Tests****Property Decline Test**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

|  |      |
|--|------|
| 2017 Tax Levy (Less Levy for other Governmental Units) |      |
| 2018 Tax Levy (Less Levy for other Governmental Units) | None |
| 2019 Tax Levy (Less Levy for other Governmental Units) | None |
| 2020 Tax Levy (Less Levy for other Governmental Units) | None |

|                                     |         |
|-------------------------------------|---------|
| Average Tax Levy (last three years) | #DIV/0! |
| CPI Adjustment                      | #DIV/0! |
| Average Tax Levy Adjusted by CPI    | #DIV/0! |

2021 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

**Lost Valuation Test**

Assessed Valuation Loss

|  |   |
|--|---|
| 2021 Tax Levy (Less Levy for other Governmental Units) |   |
| 2020 Tax Levy (Less Levy for other Governmental Units) |   |
| Change in Levy   | 0 |

|  |       |
|--|-------|
| CPI Adjustment   | 5,081 |
| 2021 Mill Rate (Less Mills for other Governmental Units) |       |

|   |       |
|---|-------|
| Loss of Assessed Valuation Multiplied by 2021 Mill Rate | 0     |
| Total Adjustment for Loss of Assessed Valuation         | 5,081 |

**Exemption from Election Requirement** **Yes**

No assurance is provided.

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds<br>for 2020 | Ad Valorem Levy<br>Tax Year 2019 | Allocation for Year 2021 |     |            |          |            |
|----------------------------|----------------------------------|--------------------------|-----|------------|----------|------------|
|                            |                                  | MVT                      | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General                    | 241,614                          | 38,478                   | 653 | 791        | 25       | 194        |
| Debt Service               | 35,609                           | 5,671                    | 96  | 117        | 4        | 29         |
| Library                    | 19,799                           | 3,153                    | 53  | 65         | 2        | 16         |
| Recreation                 | 5,034                            | 802                      | 14  | 16         | 1        | 4          |
|                            |                                  |                          |     |            |          |            |
|                            |                                  |                          |     |            |          |            |
|                            |                                  |                          |     |            |          |            |
|                            |                                  |                          |     |            |          |            |
|                            |                                  |                          |     |            |          |            |
|                            |                                  |                          |     |            |          |            |
|                            |                                  |                          |     |            |          |            |
|                            |                                  |                          |     |            |          |            |
|                            |                                  |                          |     |            |          |            |
| TOTAL                      | 302,056                          | 48,104                   | 816 | 989        | 32       | 243        |

|  |        |     |     |    |     |
|--|--------|-----|-----|----|-----|
| County Treas Motor Vehicle Estimate          | 48,104 |     |     |    |     |
| County Treas Recreational Vehicle Estimate   |        | 816 |     |    |     |
| County Treas 16/20M Vehicle Estimate         |        |     | 989 |    |     |
| County Treas Commercial Vehicle Tax Estimate |        |     |     | 32 |     |
| County Treas Watercraft Tax Estimate         |        |     |     |    | 243 |

|                             |         |  |  |  |  |
|-----------------------------|---------|--|--|--|--|
| Motor Vehicle Factor        | 0.15926 |  |  |  |  |
| Recreational Vehicle Factor | 0.00270 |  |  |  |  |
| 16/20M Vehicle Factor       | 0.00327 |  |  |  |  |
| Commercial Vehicle Factor   | 0.00011 |  |  |  |  |
| Watercraft Factor           | 0.00080 |  |  |  |  |

No assurance is provided.



City of Nickerson, Kansas

2021

STATEMENT OF INDEBTEDNESS

| Type of Debt               | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2020 | Date Due  |           | Amount Due 2020 |               | Amount Due 2021 |                |
|----------------------------|---------------|--------------------|-----------------|---------------|--|-----------|-----------|-----------------|---------------|-----------------|----------------|
|                            |               |                    |                 |               |  | Interest  | Principal | Interest        | Principal     | Interest        | Principal      |
| General Obligation:        |               |                    |                 |               |  |           |           |                 |               |                 |                |
| Series 2012, A&B           | 1/26/2012     | 1/26/2052          | 2.52-3.75       | 2,943,000     | 2,685,202                                | 1/1       | 1/1       | 100,695         | 42,491        | 99,102          | 44,084         |
| Series 2012, C             | 10/1/2012     | 10/1/2022          | 9-2.80          | 416,000       | 125,000                                  | 4/1, 10/1 | 10/1      | 3,340           | 40,000        | 2,340           | 40,000         |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
| <b>Total G.O. Bonds</b>    |               |                    |                 |               | <b>2,810,202</b>                         |           |           | <b>104,035</b>  | <b>82,491</b> | <b>101,442</b>  | <b>84,084</b>  |
| Revenue Bonds:             |               |                    |                 |               |  |           |           |                 |               |                 |                |
| None                       |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
| <b>Total Revenue Bonds</b> |               |                    |                 |               | <b>0</b>                                 |           |           | <b>0</b>        | <b>0</b>      | <b>0</b>        | <b>0</b>       |
| Other:                     |               |                    |                 |               |  |           |           |                 |               |                 |                |
| KDHE Loan                  | 11/6/2008     | 8/1/2028           | 3.04            | 332,289       | 177,217                                  | 2/1, 8/1  | 2/1, 8/1  | 5,258           | 17,149        | 4,732           | 17,735         |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
|                            |               |                    |                 |               |  |           |           |                 |               |                 |                |
| <b>Total Other</b>         |               |                    |                 |               | <b>177,217</b>                           |           |           | <b>5,258</b>    | <b>17,149</b> | <b>4,732</b>    | <b>17,735</b>  |
| <b>Total Indebtedness</b>  |               |                    |                 |               | <b>2,987,419</b>                         |           |           | <b>109,293</b>  | <b>99,640</b> | <b>106,174</b>  | <b>101,819</b> |

No assurance is provided.

City of Nickerson, Kansas

2021

### STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

| Item Purchased     | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1 2020 | Payments Due 2020 | Payments Due 2021 |
|--------------------|---------------|---------------------------|-----------------|---|---------------------------------|-------------------|-------------------|
| Kyocera Printers   | 6/16/2015     | 60                        | 22.98           | 5,069                                       | 506                             | 516               | 0                 |
| John Deere Tractor | 1/23/2020     | 60                        | 4.01            | 83,031                                      | 83,031                          | 0                 | 18,659            |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
|                    |               |                           |                 |   |                                 |                   |                   |
| <b>Totals</b>      |               |                           |                 |   | <b>83,537</b>                   | <b>516</b>        | <b>18,659</b>     |

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

No assurance is provided.



**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2021**

Library found in: City of Nickerson, Kansas  
Reno County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

|                            | Current Year | Proposed Year |
|----------------------------|--------------|---------------|
|                            | <u>2020</u>  | <u>2021</u>   |
| Ad Valorem Tax             | \$19,799     | \$20,336      |
| Delinquent Tax             | \$592        | \$592         |
| Motor Vehicle Tax          | \$3,195      | \$3,153       |
| Recreational Vehicle Tax   | \$94         | \$53          |
| 16/20M Vehicle Tax         | \$77         | \$65          |
| LAVTR                      | \$0          | \$0           |
|                            | <u>\$0</u>   | <u>\$0</u>    |
| TOTAL TAXES                | \$23,757     | \$24,199      |
| Difference in Total Taxes: | \$442        |               |
| Qualify for grant:         | Qualify      |               |

Second test:

|                                  |             |             |
|----------------------------------|-------------|-------------|
| Assessed Valuation               | \$3,991,876 | \$4,100,384 |
| Did Assessed Valuation Decrease? | No          |             |
| Levy Rate                        | 4.96        | 4.960       |
| Difference in Levy Rate:         | 0.000       |             |
| Qualify for grant:               | Qualify     |             |

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

No assurance is provided.

No assurance is provided.





City of Nickerson, Kansas

2021

| Adopted Budget<br>General Fund - Detail Expenditures | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:  |                               |                                   |                                  |
| General Administrative                               |                               |                                   |                                  |
| Personal Services                                    | 81,341                        | 55,000                            | 90,000                           |
| Contractual  | 74,179                        | 149,790                           | 99,790                           |
| Commodities  | 24,023                        | 14,980                            | 25,000                           |
| Capital Outlay                                       | 0                             | 84,401                            | 74,381                           |
| Miscellaneous  | 70                            | 0                                 | 0                                |
|  |                               |                                   |                                  |
| Total  | 179,613                       | 304,171                           | 289,171                          |
| Police   |                               |                                   |                                  |
| Personal Services                                    | 0                             | 0                                 | 0                                |
| Contractual  | 303                           | 2,000                             | 2,000                            |
| Commodities  | 0                             | 0                                 | 0                                |
| Capital Outlay                                       | 0                             | 0                                 | 0                                |
| Total  | 303                           | 2,000                             | 2,000                            |
| Maintenance  |                               |                                   |                                  |
| Personal Services                                    | 113,045                       | 95,000                            | 100,000                          |
| Contractual  | 6,217                         | 10,000                            | 10,000                           |
| Commodities  | 84,558                        | 62,077                            | 78,281                           |
| Capital Outlay                                       | 0                             | 1,000                             | 1,000                            |
| Total  | 203,820                       | 168,077                           | 189,281                          |
| Court  |                               |                                   |                                  |
| Personal Services                                    | 0                             | 0                                 | 0                                |
| Contractual  | 70                            | 210                               | 210                              |
| Commodities  | 170                           | 4,780                             | 4,780                            |
| Capital Outlay                                       | 0                             | 0                                 | 0                                |
| Total  | 240                           | 4,990                             | 4,990                            |
| EMT's  |                               |                                   |                                  |
| Personal Services                                    | 8,677                         | 14,200                            | 14,200                           |
| Contractual  | 0                             | 12,231                            | 12,231                           |
| Commodities  | 4,072                         | 5,400                             | 5,400                            |
| Capital Outlay                                       | 0                             | 20,520                            | 20,520                           |
| Total  | 12,749                        | 52,351                            | 52,351                           |
| City Treasurer                                       |                               |                                   |                                  |
| Personal Services                                    | 2,938                         | 3,280                             | 3,280                            |
| Contractual  | 0                             | 0                                 | 0                                |
| Commodities  | 0                             | 80                                | 80                               |
| Capital Outlay                                       | 0                             | 0                                 | 0                                |
| Total  | 2,938                         | 3,360                             | 3,360                            |
| Employee Benefits                                    |                               |                                   |                                  |
| Health Insurance                                     | 0                             | 43,550                            | 43,550                           |
| Unemployment   | 0                             | 8,300                             | 8,300                            |
| KPERS  | 0                             | 22,500                            | 22,500                           |
| FICA Match ER  | 0                             | 22,500                            | 22,500                           |
| Total  | 0                             | 96,850                            | 96,850                           |
| Governing Body                                       |                               |                                   |                                  |
| Personal Services                                    | 2,135                         | 4,990                             | 4,990                            |
| Contractual  | 0                             | 0                                 | 0                                |
| Commodities  | 0                             | 210                               | 210                              |
| Capital Outlay                                       | 0                             | 0                                 | 0                                |
| Total  | 2,135                         | 5,200                             | 5,200                            |
| Page Total   | 401,798                       | 636,999                           | 643,203                          |

(Note: Should agree with general sub-totals.)

No assurance is provided.

City of Nickerson, Kansas

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget                             | Prior Year                         | Current Year      | Proposed Budget    |
|--|------------------------------------|-------------------|--------------------|
| <b>Debt Service</b>                        | Actual for 2019                    | Estimate for 2020 | Year for 2021      |
| Unencumbered Cash Balance Jan 1            | 1,120                              | 1,616             | 5,150              |
| Receipts:                                  |                                    |                   |                    |
| Ad Valorem Tax                             | 32,201                             | 35,609            | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax                             | 920                                | 0                 | 0                  |
| Motor Vehicle Tax                          | 6,000                              | 5,747             | 5,671              |
| Recreational Vehicle Tax                   | 72                                 | 170               | 96                 |
| 16/20M Vehicle Tax                         | 97                                 | 138               | 117                |
| Commercial Vehicle Tax                     | 47                                 | 28                | 4                  |
| Watercraft Tax                             | 0                                  | 33                | 29                 |
| Transfer from Water                        | 5,400                              | 5,400             | 5,400              |
| Transfer from Sewer                        | 143,185                            | 143,185           | 135,000            |
|  |                                    |                   |                    |
| Interest on Idle Funds                     |                                    |                   |                    |
| Neighborhood Revitalization Rebate         |                                    |                   | 0                  |
| Miscellaneous                              |                                    |                   |                    |
| Does miscellaneous exceed 10% Total Rec    |                                    |                   |                    |
| <b>Total Receipts</b>                      | <b>187,922</b>                     | <b>190,310</b>    | <b>146,317</b>     |
| <b>Resources Available:</b>                | <b>189,042</b>                     | <b>191,926</b>    | <b>151,467</b>     |
| Expenditures:                              |                                    |                   |                    |
| Principal                                  | 80,955                             | 82,491            | 84,084             |
| Interest                                   | 106,471                            | 104,235           | 101,442            |
| Commission                                 | 0                                  | 50                | 50                 |
|  |                                    |                   |                    |
|  |                                    |                   |                    |
| Cash Basis Reserve (2021 column)           |                                    |                   | 8,485              |
| Miscellaneous                              |                                    |                   |                    |
| Does miscellaneous exceed 10% of Total Exp |                                    |                   |                    |
| <b>Total Expenditures</b>                  | <b>187,426</b>                     | <b>186,776</b>    | <b>194,061</b>     |
| Unencumbered Cash Balance Dec 31           | 1,616                              | 5,150             | XXXXXXXXXXXXXXXXXX |
| 2019/2020/2021 Budget Authority Amount:    | 189,026                            | 192,534           | 194,061            |
|  | Non-Appropriated Balance           |                   |                    |
|  | Total Expenditure/Non-Appr Balance |                   |                    |
|  | Tax Required                       |                   |                    |
| Delinquent Comp Rate:                      | 0.0%                               |                   |                    |
| Amount of 2020 Ad Valorem Tax              | 42,594                             |                   |                    |

| Adopted Budget                             | Prior Year                         | Current Year      | Proposed Budget    |
|--|------------------------------------|-------------------|--------------------|
| <b>Library</b>                             | Actual for 2019                    | Estimate for 2020 | Year for 2021      |
| Unencumbered Cash Balance Jan 1            | 12,159                             | 18,353            | 3,888              |
| Receipts:                                  |                                    |                   |                    |
| Ad Valorem Tax                             | 17,706                             | 19,799            | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax                             | 728                                | 592               | 592                |
| Motor Vehicle Tax                          | 3,319                              | 3,195             | 3,153              |
| Recreational Vehicle Tax                   | 53                                 | 94                | 53                 |
| 16/20M Vehicle Tax                         | 45                                 | 77                | 65                 |
| Commercial Vehicle Tax                     | 28                                 | 16                | 2                  |
| Watercraft Tax                             | 0                                  | 19                | 16                 |
|  |                                    |                   |                    |
| Interest on Idle Funds                     |                                    |                   |                    |
| Neighborhood Revitalization Rebate         |                                    |                   | 0                  |
| Miscellaneous                              |                                    |                   |                    |
| Does miscellaneous exceed 10% Total Rec    |                                    |                   |                    |
| <b>Total Receipts</b>                      | <b>21,879</b>                      | <b>23,792</b>     | <b>3,881</b>       |
| <b>Resources Available:</b>                | <b>34,038</b>                      | <b>42,145</b>     | <b>7,769</b>       |
| Expenditures:                              |                                    |                   |                    |
| Library Appropriations                     | 15,685                             | 38,257            | 28,105             |
|  |                                    |                   |                    |
|  |                                    |                   |                    |
|  |                                    |                   |                    |
|  |                                    |                   |                    |
| Miscellaneous                              |                                    |                   |                    |
| Does miscellaneous exceed 10% of Total Exp |                                    |                   |                    |
| <b>Total Expenditures</b>                  | <b>15,685</b>                      | <b>38,257</b>     | <b>28,105</b>      |
| Unencumbered Cash Balance Dec 31           | 18,353                             | 3,888             | XXXXXXXXXXXXXXXXXX |
| 2019/2020/2021 Budget Authority Amount:    | 33,775                             | 38,257            | 28,105             |
|  | Non-Appropriated Balance           |                   |                    |
|  | Total Expenditure/Non-Appr Balance |                   |                    |
|  | Tax Required                       |                   |                    |

|                               |      |        |
|-------------------------------|------|--------|
| Delinquent Comp Rate:         | 0.0% |        |
| Amount of 2020 Ad Valorem Tax |      | 20,336 |

No assurance is provided.

City of Nickerson, Kansas

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget                         | Prior Year:<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|--|--------------------------------|-----------------------------------|----------------------------------|
| Recreation                             |                                |                                   |                                  |
| Unencumbered Cash Balance Jan 1        | 721                            | 1,733                             | 1,794                            |
| Receipts:                              |                                |                                   |                                  |
| Ad Valorem Tax                         | 4,825                          | 5,034                             | XXXXXXXXXXXXXXXXXXXX             |
| Delinquent Tax                         | 177                            | 100                               | 100                              |
| Motor Vehicle Tax                      | 897                            | 871                               | 802                              |
| Recreational Vehicle Tax               | 15                             | 26                                | 14                               |
| 16/20M Vehicle Tax                     | 7                              | 21                                | 16                               |
| Commercial Vehicle Tax                 | 5                              | 4                                 | 1                                |
| Watercraft Tax                         | 0                              | 5                                 | 4                                |
|  |                                |                                   |                                  |
| Interest on Idle Funds                 |                                |                                   |                                  |
| Neighborhood Revitalization Rebate     |                                |                                   | 0                                |
| Miscellaneous                          |                                |                                   |                                  |
| Does miscellaneous exceed 10% Total Re |                                |                                   |                                  |
| Total Receipts                         | 5,926                          | 6,061                             | 937                              |
| Resources Available:                   | 6,647                          | 7,794                             | 2,731                            |
| Expenditures:                          |                                |                                   |                                  |
| Recreation Commission Appropriation    | 4,500                          | 6,000                             | 6,000                            |
| Contracted Services                    | 414                            | 0                                 | 0                                |
| Commodities                            | 0                              | 0                                 | 934                              |
|  |                                |                                   |                                  |
|  |                                |                                   |                                  |
|  |                                |                                   |                                  |
| Cash Forward (2021 column)             |                                |                                   | 969                              |
| Miscellaneous                          |                                |                                   |                                  |
| Does miscellaneous exceed 10% Total Ex |                                |                                   |                                  |
| Total Expenditures                     | 4,914                          | 6,000                             | 7,903                            |
| Unencumbered Cash Balance Dec 31       | 1,733                          | 1,794                             | XXXXXXXXXXXXXXXXXXXX             |
| 2019/2020/2021 Budget Authority Amount | 6,934                          | 6,934                             | 7,903                            |
| Non-Appropriated Balance               |                                |                                   |                                  |
| Total Expenditure/Non-Appr Balance     |                                |                                   | 7,903                            |
| Tax Required                           |                                |                                   | 5,172                            |
| Delinquent Comp Rate: 0.0%             |                                |                                   | 0                                |
| Amount of 2020 Ad Valorem Tax          |                                |                                   | 5,172                            |

| Adopted Budget                         | Prior Year:<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|--|--------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1        |                                | 0                                 | 0                                |
| Receipts:                              |                                |                                   |                                  |
| Ad Valorem Tax                         |                                | 0                                 | XXXXXXXXXXXXXXXXXXXX             |
| Delinquent Tax                         |                                |                                   |                                  |
| Motor Vehicle Tax                      |                                |                                   |                                  |
| Recreational Vehicle Tax               |                                |                                   |                                  |
| 16/20M Vehicle Tax                     |                                |                                   |                                  |
| Commercial Vehicle Tax                 |                                |                                   |                                  |
| Watercraft Tax                         |                                |                                   |                                  |
|  |                                |                                   |                                  |
|  |                                |                                   |                                  |
| Interest on Idle Funds                 |                                |                                   |                                  |
| Neighborhood Revitalization Rebate     |                                |                                   | 0                                |
| Miscellaneous                          |                                |                                   |                                  |
| Does miscellaneous exceed 10% Total Re |                                |                                   |                                  |
| Total Receipts                         | 0                              | 0                                 | 0                                |
| Resources Available:                   | 0                              | 0                                 | 0                                |
| Expenditures:                          |                                |                                   |                                  |
|  |                                |                                   |                                  |
|  |                                |                                   |                                  |
|  |                                |                                   |                                  |
|  |                                |                                   |                                  |
|  |                                |                                   |                                  |
| Cash Forward (2021 column)             |                                |                                   |                                  |
| Miscellaneous                          |                                |                                   |                                  |
| Does miscellaneous exceed 10% Total Ex |                                |                                   |                                  |
| Total Expenditures                     | 0                              | 0                                 | 0                                |
| Unencumbered Cash Balance Dec 31       | 0                              | 0                                 | XXXXXXXXXXXXXXXXXXXX             |
| 2019/2020/2021 Budget Authority Amount | 0                              | 0                                 | 0                                |
| Non-Appropriated Balance               |                                |                                   |                                  |
| Total Expenditure/Non-Appr Balance     |                                |                                   | 0                                |
| Tax Required                           |                                |                                   | 0                                |
| Delinquent Comp Rate: 0.0%             |                                |                                   | 0                                |
| Amount of 2020 Ad Valorem Tax          |                                |                                   | 0                                |

No assurance is provided.



City of Nickerson, Kansas

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| <b>Special Highway</b>                  | Actual for 2019 | Estimate for 2020 | Year for 2021   |
| Unencumbered Cash Balance Jan 1         | 16,723          | 22,909            | 23,149          |
| Receipts:                               |                 |                   |                 |
| State of Kansas Gas Tax                 | 27,609          | 25,930            | 22,810          |
| County Transfers Gas                    | 0               | 3,610             | 3,160           |
|   |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>27,609</b>   | <b>29,540</b>     | <b>25,970</b>   |
| <b>Resources Available:</b>             | <b>44,332</b>   | <b>52,449</b>     | <b>49,119</b>   |
| Expenditures:                           |                 |                   |                 |
| Contractual Services                    | 0               | 22,000            | 37,913          |
| Commodities                             | 21,423          | 7,300             | 7,300           |
|   |                 |                   |                 |
| Cash Forward (2021 column)              |                 |                   | 3,906           |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>21,423</b>   | <b>29,300</b>     | <b>49,119</b>   |
| Unencumbered Cash Balance Dec 31        | 22,909          | 23,149            | 0               |
| 2019/2020/2021 Budget Authority Amount  | 54,433          | 47,213            | 49,119          |

Adopted Budget

| Diversion                               | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
|   | Actual for 2019 | Estimate for 2020 | Year for 2021   |
| Unencumbered Cash Balance Jan 1         |                 | 0                 | 0               |
| Receipts:                               |                 |                   |                 |
|   |                 |                   |                 |
|   |                 |                   |                 |
|   |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>0</b>        | <b>0</b>          | <b>0</b>        |
| <b>Resources Available:</b>             | <b>0</b>        | <b>0</b>          | <b>0</b>        |
| Expenditures:                           |                 |                   |                 |
|   |                 |                   |                 |
|   |                 |                   |                 |
|   |                 |                   |                 |
|   |                 |                   |                 |
|   |                 |                   |                 |
| Cash Forward (2021 column)              |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>0</b>        | <b>0</b>          | <b>0</b>        |
| Unencumbered Cash Balance Dec 31        | 0               | 0                 | 0               |
| 2019/2020/2021 Budget Authority Amount  |                 | 0                 | 0               |

No assurance is provided.

City of Nickerson, Kansas

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Sewer                 | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 165,480                       | 107,535                           | 79,665                           |
| Receipts:                               |                               |                                   |                                  |
| Sewer Service Fees                      | 181,980                       | 185,000                           | 185,000                          |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>181,980</b>                | <b>185,000</b>                    | <b>185,000</b>                   |
| <b>Resources Available:</b>             | <b>347,460</b>                | <b>292,535</b>                    | <b>264,665</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 29,283                        | 30,000                            | 30,000                           |
| Contracted Services                     | 5,322                         | 6,500                             | 12,665                           |
| Commodities                             | 62,135                        | 33,185                            | 25,000                           |
| Capital Outlay                          | 0                             | 0                                 | 62,000                           |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Transfer to Bond & Interest             | 143,185                       | 143,185                           | 135,000                          |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2021 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>239,925</b>                | <b>212,870</b>                    | <b>264,665</b>                   |
| Unencumbered Cash Balance Dec 31        | 107,535                       | 79,665                            | 0                                |
| 2019/2020/2021 Budget Authority Amount: | 335,717                       | 297,045                           | 264,665                          |

Adopted Budget

| Solid Waste                             | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 36,540                        | 39,766                            | 37,540                           |
| Receipts:                               |                               |                                   |                                  |
| Trash Service Fees                      | 67,750                        | 64,000                            | 64,000                           |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>67,750</b>                 | <b>64,000</b>                     | <b>64,000</b>                    |
| <b>Resources Available:</b>             | <b>104,290</b>                | <b>103,766</b>                    | <b>101,540</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Contractual Services                    | 64,524                        | 66,226                            | 101,540                          |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2021 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>64,524</b>                 | <b>66,226</b>                     | <b>101,540</b>                   |
| Unencumbered Cash Balance Dec 31        | 39,766                        | 37,540                            | 0                                |
| 2019/2020/2021 Budget Authority Amount: | 91,805                        | 101,540                           | 101,540                          |

No assurance is provided.

City of Nickerson, Kansas

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| <b>Equipment Reserve Fund</b>           | Actual for 2019 | Estimate for 2020 | Year for 2021   |
| Unencumbered Cash Balance Jan 1         | 93,852          | 158,132           | 94,280          |
| Receipts:                               |                 |                   |                 |
| Transfer from Sewer Fund                | 0               | 0                 | 0               |
| Transfer from Water Fund                | 50,000          | 25,000            | 25,000          |
| Transfer from General Fund              | 10,000          | 20,000            | 20,000          |
|   |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           | 4,280           | 0                 | 0               |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>64,280</b>   | <b>45,000</b>     | <b>45,000</b>   |
| <b>Resources Available:</b>             | <b>158,132</b>  | <b>203,132</b>    | <b>139,280</b>  |
| Expenditures:                           |                 |                   |                 |
| Capital Outlay                          | 0               | 108,852           | 108,852         |
| John Deere Tractor Lease                | 0               | 0                 | 18,659          |
|   |                 |                   |                 |
|   |                 |                   |                 |
| Cash Forward (2021 column)              |                 |                   | 11,769          |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>0</b>        | <b>108,852</b>    | <b>139,280</b>  |
| Unencumbered Cash Balance Dec 31        | 158,132         | 94,280            | 0               |
| 2019/2020/2021 Budget Authority Amount  | 128,040         | 108,852           | 139,280         |

Adopted Budget

|   | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| <b>Capital Improvement Fund</b>         | Actual for 2019 | Estimate for 2020 | Year for 2021   |
| Unencumbered Cash Balance Jan 1         | 98,018          | 130,772           | 130,772         |
| Receipts:                               |                 |                   |                 |
| Transfer from Sewer Fund                |                 | 0                 | 0               |
| Transfer from Water Fund                | 50,000          | 25,000            | 25,000          |
| Transfer from General Fund              |                 | 20,000            | 20,000          |
|   |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>50,000</b>   | <b>45,000</b>     | <b>45,000</b>   |
| <b>Resources Available:</b>             | <b>148,018</b>  | <b>175,772</b>    | <b>175,772</b>  |
| Expenditures:                           |                 |                   |                 |
| Capital Outlay                          | 17,246          | 45,000            | 123,018         |
|   |                 |                   |                 |
|   |                 |                   |                 |
|   |                 |                   |                 |
|   |                 |                   |                 |
| Cash Forward (2021 column)              |                 |                   | 52,754          |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>17,246</b>   | <b>45,000</b>     | <b>175,772</b>  |
| Unencumbered Cash Balance Dec 31        | 130,772         | 130,772           | 0               |
| 2019/2020/2021 Budget Authority Amount  | 152,018         | 123,018           | 175,772         |

No assurance is provided.

City of Nickerson, Kansas

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Cemetery Endowment</b>               |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 5,037                         | 9,017                             | 9,417                            |
| Receipts:                               |                               |                                   |                                  |
| Sale of Lots                            | 1,725                         | 400                               | 400                              |
| Monument fee                            | 35                            | 0                                 | 0                                |
| Services                                | 2,220                         | 0                                 | 0                                |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>3,980</b>                  | <b>400</b>                        | <b>400</b>                       |
| <b>Resources Available:</b>             | <b>9,017</b>                  | <b>9,417</b>                      | <b>9,817</b>                     |
| Expenditures:                           |                               |                                   |                                  |
| Contractual Services                    | 0                             | 0                                 | 5,837                            |
| Commodities                             | 0                             | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2021 column)              |                               |                                   | 3,980                            |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>0</b>                      | <b>0</b>                          | <b>9,817</b>                     |
| Unencumbered Cash Balance Dec 31        | 9,017                         | 9,417                             | 0                                |
| 2019/2020/2021 Budget Authority Amount  | 3,032                         | 5,837                             | 9,817                            |

Adopted Budget

|   | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Sewer Replacement</b>                |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 13,815                        | 13,815                            | 13,815                           |
| Receipts:                               |                               |                                   |                                  |
| Utility service fees                    | 0                             | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| <b>Resources Available:</b>             | <b>13,815</b>                 | <b>13,815</b>                     | <b>13,815</b>                    |
| Expenditures:                           |                               |                                   |                                  |
| Contracted Services                     | 0                             | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2021 column)              |                               |                                   | 13,815                           |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>0</b>                      | <b>0</b>                          | <b>13,815</b>                    |
| Unencumbered Cash Balance Dec 31        | 13,815                        | 13,815                            | 0                                |
| 2019/2020/2021 Budget Authority Amount  |                               | 13,815                            | 13,815                           |

No assurance is provided.

City of Nickerson, Kansas

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget

**Water**

|   | Prior Year<br>Actual for 2019 | Current Year<br>Estimate for 2020 | Proposed Budget<br>Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 272,665                       | 188,903                           | 122,096                          |
| Receipts:                               |                               |                                   |                                  |
| Water Collections                       | 171,384                       | 200,000                           | 200,000                          |
| Insurance Reimbursements                | 9,408                         | 0                                 | 0                                |
| Sales Tax                               | 1,739                         | 0                                 | 0                                |
| Hookup fees                             | 1,900                         | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           | 16,124                        | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>200,555</b>                | <b>200,000</b>                    | <b>200,000</b>                   |
| <b>Resources Available:</b>             | <b>473,220</b>                | <b>388,903</b>                    | <b>322,096</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 73,210                        | 75,000                            | 75,000                           |
| Contracted Services                     | 28,900                        | 50,000                            | 80,000                           |
| Commodities                             | 53,792                        | 39,000                            | 39,000                           |
| Capital Outlay                          | 0                             | 25,000                            | 50,229                           |
| KDHE Loan Payment                       | 23,015                        | 22,407                            | 22,467                           |
| Transfer to B&I                         | 5,400                         | 5,400                             | 5,400                            |
|   |                               |                                   |                                  |
| Transfer to Equipment Fund              | 50,000                        | 25,000                            | 25,000                           |
| Transfer to Capital Improvement         | 50,000                        | 25,000                            | 25,000                           |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2021 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>284,317</b>                | <b>266,807</b>                    | <b>322,096</b>                   |
| Unencumbered Cash Balance Dec 31        | 188,903                       | 122,096                           | 0                                |
| 2019/2020/2021 Budget Authority Amount: | 347,050                       | 367,674                           | 322,096                          |

**No assurance is provided.**



## 2021

(Only the actual budget year for 2019 is to be shown)

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

\*\*Note: These two block figures should agree.

Page No. 17

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Nickerson, Kansas**  
will meet on August 17, 2020 at 7:00 pm at City Offices for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Offices and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                         | Prior Year Actual for 2019 |                   | Current Year Estimate for 2020 |                   | Proposed Budget for 2021          |                               |                     |
|------------------------------|----------------------------|-------------------|--------------------------------|-------------------|-----------------------------------|-------------------------------|---------------------|
|                              | Expenditures               | Actual Tax Rate * | Expenditures                   | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | Estimate Tax Rate * |
| General                      | 422,729                    | 61.973            | 701,417                        | 60.526            | 950,114                           | 246,618                       | 60.145              |
| Debt Service                 | 187,426                    | 8.923             | 186,776                        | 8.920             | 194,061                           | 42,594                        | 10.388              |
| Library                      | 15,685                     | 4.961             | 38,257                         | 4.960             | 28,105                            | 20,336                        | 4.960               |
| Recreation                   | 4,914                      | 1.352             | 6,000                          | 1.261             | 7,903                             | 5,172                         | 1.261               |
|                              |                            |                   |                                |                   |                                   |                               |                     |
|                              |                            |                   |                                |                   |                                   |                               |                     |
|                              |                            |                   |                                |                   |                                   |                               |                     |
|                              |                            |                   |                                |                   |                                   |                               |                     |
|                              |                            |                   |                                |                   |                                   |                               |                     |
|                              |                            |                   |                                |                   |                                   |                               |                     |
|                              |                            |                   |                                |                   |                                   |                               |                     |
| Special Highway              | 21,423                     |                   | 29,300                         |                   | 49,119                            |                               |                     |
| Diversion                    |                            |                   |                                |                   |                                   |                               |                     |
| Sewer                        | 239,925                    |                   | 212,870                        |                   | 264,665                           |                               |                     |
| Solid Waste                  | 64,524                     |                   | 66,226                         |                   | 101,540                           |                               |                     |
| Equipment Reserve Fund       |                            |                   | 108,852                        |                   | 139,280                           |                               |                     |
| Capital Improvement Fund     | 17,246                     |                   | 45,000                         |                   | 175,772                           |                               |                     |
| Cemetery Endowment           |                            |                   |                                |                   | 9,817                             |                               |                     |
| Sewer Replacement            |                            |                   |                                |                   | 13,815                            |                               |                     |
| Water                        | 284,317                    |                   | 266,807                        |                   | 322,096                           |                               |                     |
|                              |                            |                   |                                |                   |                                   |                               |                     |
| Capital Impr. 1% Sales Tax F | 14,369                     |                   | 64,369                         |                   | 228,632                           |                               |                     |
| Non-Budgeted Funds-A         | 130,066                    |                   |                                |                   |                                   |                               |                     |
|                              |                            |                   |                                |                   |                                   |                               |                     |
| <b>Totals</b>                | <b>1,402,624</b>           | <b>77.209</b>     | <b>1,725,874</b>               | <b>75.667</b>     | <b>2,484,919</b>                  | <b>314,720</b>                | <b>76.754</b>       |
| Less: Transfers              | 272,954                    |                   | 252,954                        |                   | 244,769                           |                               |                     |
| Net Expenditure              | 1,129,670                  |                   | 1,472,920                      |                   | 2,240,150                         |                               |                     |
| Total Tax Levied             | 294,306                    |                   | 302,056                        |                   | xxxxxxxxxxxxxxxxxxxx              |                               |                     |
| Assessed                     |                            |                   |                                |                   |                                   |                               |                     |
| Valuation                    | 3,811,812                  |                   | 3,991,876                      |                   | 4,100,384                         |                               |                     |
| Outstanding Indebtedness,    |                            |                   |                                |                   |                                   |                               |                     |
| January 1,                   | <b>2018</b>                |                   | <b>2019</b>                    |                   | <b>2020</b>                       |                               |                     |
| G.O. Bonds                   | 2,970,632                  |                   | 2,891,157                      |                   | 2,810,202                         |                               |                     |
| Revenue Bonds                | 0                          |                   | 0                              |                   | 0                                 |                               |                     |
| Other                        | 209,832                    |                   | 193,799                        |                   | 177,217                           |                               |                     |
| Lease Purchase Principal     | 1,771                      |                   | 1,153                          |                   | 83,537                            |                               |                     |
| Total                        | 3,182,235                  |                   | 3,086,109                      |                   | 3,070,956                         |                               |                     |

\*Tax rates are expressed in mills

**April Beshears**

City Official Title: City Clerk

No assurance is provided.



# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RICE COUNTY, ss:

Frank W. Mercer being first duly sworn, deposes and says:  
That he is publisher of

## THE STERLING KANSAS BULLETIN

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rice County, Kansas, with a general paid circulation on a weekly basis in Rice County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Sterling, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time only, being made as aforesaid on the 30th day of July, 2020

FWM

Publisher

Subscribed and sworn to before me

this 5th day of August, 2020

Koni Hendricks

Notary Public



My commission expires July 20, 2024

**FILED**

**AUG 18 2020**

Donna Patton  
**COUNTY CLERK**



# **NOTICE OF BUDGET HEARING**

The Governing Body of

## **Nickerson Recreation Commission**

will meet on August 17, 2020 at 7:05 p.m. at City Offices for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds. Detail budget information is available at City of Nickerson Offices and will be available at meeting.

### **SUPPORTING COUNTIES**

Reno County (home county)

### **BUDGET SUMMARY OF EXPENDITURES**

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget year.

| <b>Fund</b>   | <b>Prior Year<br/>Actual<br/>2019</b> | <b>Current Year<br/>Estimated<br/>2020</b> | <b>Proposed Budget<br/>Year<br/>2021</b> |
|---------------|---------------------------------------|--|--|
| General       | 5,247                                 | 13,197                                     | 14,639                                   |
|               |                                       |  |  |
|               |                                       |  |  |
| <b>Totals</b> | <b>5,247</b>                          | <b>13,197</b>                              | <b>14,639</b>                            |

Lease Purchases:

2018

2019

2020

January 1,

0

0

0

April Beshears

Recreation Commission Secretary

(Published in the Sterling Kansas Bulletin, Sterling,  
Rice County, Kansas, on July 30, 2020).

